

Delegation Order No. 13-2 (Rev. 1) (Formerly Delegation Order 267 and Delegation Order 13-2)

Effective Date: March 3, 2008

Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions

(1) **Authority:** For cases meeting criteria for acceptance into the Taxpayer Advocate Service as set forth in IRM 13.1.7 (or successor provisions), the authority is hereby granted:

- To approve replacement checks for lost or stolen refunds without a credit balance on an account where hardship or unreasonable delay exists under the procedures contained in IRM 3.17.79.3.3 (or successor provisions).
- To gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.
- To release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.7.3 (or successor provisions).
- To release levies in systemically generated cases under the procedures contained in IRM 5.11.7.2.6 (or successor provisions).
- To make trust fund recovery penalty adjustments in cases under the procedures contained in IRM 5.19.7.2.24 (or successor provisions).
- To accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
- To input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided TAS with written approval.
- To issue manual refunds under the procedures contained in IRM 21.4.4 (or successor provisions). On cases open in another OD/Function, TAS can issue manual refunds only after the OD/Function has provided TAS with written approval.

- To perform the duties assigned to Accounts Management employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through 21.7 (or successor provisions) (but only those Accounts Management duties in existence as of October 1, 2007). *This does not, however, include the authority:*
 - To report certain delinquent accounts Currently Not Collectible under the procedures contained in IRM 5.19.1.6.1 (or successor provisions).
 - To accept/deny penalty abatement requests under the procedures contained in IRM 20.1.1.3 and IRM 21 (or successor provisions).
 - To allow/disallow claims for credit or refund under the procedures contained in IRM 21 (or successor provisions).
 - To process other inquiries and adjustments under the procedures contained in various sections of IRM 21.5.3.4.16.2 through 21.5.3.4.16.15 (Claims and procedures related to civil cases, renegotiation of government contracts, timely filed blank returns, receipt of deposits and claims for refunds of cash bonds) (or successor provisions).
 - To change Filing Status from Joint to Separate, Single or Head of Household under the procedures contained in IRM 21.6.1.4.5 (or successor provisions).
 - To process requests for filing status change when only one spouse requests change under the procedures contained in IRM 21.6.1.4.6 (or successor provisions).
 - To change Filing Status from Joint to Separate, based on unlawful filing procedures under the procedures contained in IRM 21.6.1.4.7 (or successor provisions).
 - To make tax period changes under the procedures contained in IRM 21.6.4.4.16 (or successor provisions).
 - To process Form 5329 (Specific to IRA issues) under the procedures contained in IRM 21.6.5.4.11.4 (or successor provisions).
 - To process a change in accounting method under the procedures contained in IRM 21.6.6.4.4 (or successor provisions).
 - To process a claim for repayment of debt cancellation/claim of right under the procedures contained in IRM 21.6.6.4.9 (or successor provisions).
 - To process an adjustment involving transportation expense deduction under the procedures contained in IRM 21.6.6.4.14 (or successor provisions).
 - To process a claim for Veterans Disability Compensation excluded from gross income under the procedures contained in IRM 21.6.6.4.17 (or successor provisions).

- To compute interest under the Look-back Method under the procedures contained in IRM 21.6.6.4.23 (or successor provisions).

(2) The authorities delegated to the National Taxpayer Advocate shall be exercised in accordance with the Internal Revenue Code of 1986, applicable Treasury Regulations, and all other rules and procedures (including the IRM and any applicable dollar tolerances and thresholds) that apply to other IRS functions that exercise the same authorities.

(3) This delegation does not permit the National Taxpayer Advocate to take actions in cases that are open in another IRS function or to overrule determinations made by employees of other IRS functions who have been delegated comparable authority.

(4) **Delegated to:** National Taxpayer Advocate.

(5) **Redelegation:** The authorities may be redelegated.

(6) **Source of Authority:** Treasury Order 150-10.

(7) This order combines Delegation Order 13-2 and Delegation Order No. 267. Therefore, this order supersedes Delegation Order 13-2 as well as Delegation Order No. 267. To the extent that authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(8) **Signed:** Linda E. Stiff, Deputy Commissioner for Services and Enforcement